



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: TWO RIVERS WATER &amp; LIGHT UTILITY

Principal Office: 1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241-0087

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Steam Production Plants	E-23
Internal Combustion Generation Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** TWO RIVERS WATER & LIGHT UTILITY

**Utility Address:** 1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241-0087

**When was utility organized?** 7/1/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.trwaterandlight.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MICHAEL W CULLIGAN

**Title:** UTILITYACCOUNT SUPERVISOR

**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5549

**Fax Number:** (920) 793 - 5512

**E-mail Address:** miccul@two-rivers.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** JOHN F MONKA

**Title:** PRESIDENT CITY COUNCIL

**Office Address:**

1717 E PARK STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5532

**Fax Number:** (920) 793 - 5563

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** THOMAS KARMAN CPA**Title:** VICE PRESIDENT**Office Address:** SCHENCK,SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305**Telephone:** (800) 676 - 0829**Fax Number:** (920) 436 - 7808**E-mail Address:** kar@schencksolutions.com**Date of most recent audit report:** 5/13/2004**Period covered by most recent audit:** YEAR ENDED 12/31/2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GREGORY E BUCKLEY**Title:** CITY MANAGER**Office Address:**  
1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5532**Fax Number:** (920) 793 - 5563**E-mail Address:** grebuc@two-rivers.org

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**Name:** SCOTT THORESEN**Title:** WATER UTILITY DIRECTOR**Office Address:**  
1717 E PARK STREET  
P.O. BOX 87  
TWO RIVERS, WI 54241**Telephone:** (920) 793 - 5539**Fax Number:** (920) 793 - 7274**E-mail Address:** scotho@two-rivers.org

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** THOMAS BUSHMAN**Title:** ELECTRIC UTILITY DIRECTOR**Office Address:**

1415 LAKE STREET

P.O. BOX 87

TWO RIVERS, WI 54241

**Telephone:** (920) 793 - 5550

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**Name of utility commission/committee:** MR JOHN F. MONKA, PRESIDENY, CITY COUNCIL

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**Names of members of utility commission/committee:**

MR JOHN F MONKA, PRESIDENT, CITY COUNCIL

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	8,342,019	7,154,260	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,666,861	6,382,510	<b>2</b>
Depreciation Expense (403)	410,930	386,968	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	422,555	407,335	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,500,346</b>	<b>7,176,813</b>	
<b>Net Operating Income</b>	<b>841,673</b>	<b>(22,553)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>841,673</b>	<b>(22,553)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(14,572)	14,044	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	9,241	13,641	<b>10</b>
Miscellaneous Nonoperating Income (421)	167,374	201,791	<b>11</b>
<b>Total Other Income</b>	<b>162,043</b>	<b>229,476</b>	
<b>Total Income</b>	<b>1,003,716</b>	<b>206,923</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(29,202)	0	<b>12</b>
Other Income Deductions (426)	46,418	40,755	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>17,216</b>	<b>40,755</b>	
<b>Income Before Interest Charges</b>	<b>986,500</b>	<b>166,168</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	74,263	27,223	<b>14</b>
Amortization of Debt Discount and Expense (428)	16,913	1,243	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	12,098	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	361	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>79,078</b>	<b>28,827</b>	
<b>Net Income</b>	<b>907,422</b>	<b>137,341</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,118,965	7,018,816	<b>20</b>
Balance Transferred from Income (433)	907,422	137,341	<b>21</b>
Miscellaneous Credits to Surplus (434)	24,168	2,024,393	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	34,713	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	25,579	26,872	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,024,976</b>	<b>9,118,965</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	8,342,019		8,342,019	1
<b>Total (Acct. 400):</b>	<b>8,342,019</b>	<b>0</b>	<b>8,342,019</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	6,666,861		6,666,861	2
<b>Total (Acct. 401-402):</b>	<b>6,666,861</b>	<b>0</b>	<b>6,666,861</b>	
<b>Depreciation Expense (403):</b>				
Derived	410,930		410,930	3
<b>Total (Acct. 403):</b>	<b>410,930</b>	<b>0</b>	<b>410,930</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	422,555		422,555	5
<b>Total (Acct. 408):</b>	<b>422,555</b>	<b>0</b>	<b>422,555</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>841,673</b>	<b>0</b>	<b>841,673</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	(14,572)		(14,572)	8
<b>Total (Acct. 415-416):</b>	<b>(14,572)</b>	<b>0</b>	<b>(14,572)</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
WATER	9,241	0	9,241 11
<b>Total (Acct. 419):</b>	<b>9,241</b>	<b>0</b>	<b>9,241</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		6,888	6,888 12
Contributed Plant - Electric		158,830	158,830 13
MISCELLANEOUS	1,656	0	1,656 14
<b>Total (Acct. 421):</b>	<b>1,656</b>	<b>165,718</b>	<b>167,374</b>
<b>TOTAL OTHER INCOME:</b>	<b>(3,675)</b>	<b>165,718</b>	<b>162,043</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(29,202)		(29,202) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(29,202)</b>	<b>0</b>	<b>(29,202)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		25,220	25,220 17
Depreciation Expense on Contributed Plant - Electric		20,604	20,604 18
MEUW DUES	594	0	594 19
<b>Total (Acct. 426):</b>	<b>594</b>	<b>45,824</b>	<b>46,418</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(28,608)</b>	<b>45,824</b>	<b>17,216</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	74,263		74,263 20
<b>Total (Acct. 427):</b>	<b>74,263</b>	<b>0</b>	<b>74,263</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 21
BOND ANTICIPATION NOTE 2003	16,913		16,913 22
<b>Total (Acct. 428):</b>	<b>16,913</b>	<b>0</b>	<b>16,913</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
BOND ANTICIPATION NOTE 2003	12,098		12,098 23
<b>Total (Acct. 429):</b>	<b>12,098</b>	<b>0</b>	<b>12,098</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 24
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 25
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 26
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>79,078</b>	<b>0</b>	<b>79,078</b>
<b>NET INCOME:</b>	<b>787,528</b>	<b>119,894</b>	<b>907,422</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	7,002,994	2,115,971	9,118,965 27
<b>Total (Acct. 216):</b>	<b>7,002,994</b>	<b>2,115,971</b>	<b>9,118,965</b>
<b>Balance Transferred from Income (433):</b>			
Derived	787,528	119,894	907,422 28
<b>Total (Acct. 433):</b>	<b>787,528</b>	<b>119,894</b>	<b>907,422</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
2003 YR JE NOT MADE ON BOOKS TRANSFORMER EXP :	24,168	0	24,168 29
NONE	0	0	0 30
<b>Total (Acct. 434):</b>	<b>24,168</b>	<b>0</b>	<b>24,168</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 31
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 32
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
2004	25,579	0	25,579 33
<b>Total (Acct. 439)--Debit:</b>	<b>25,579</b>	<b>0</b>	<b>25,579</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>7,789,111</b>	<b>2,235,865</b>	<b>10,024,976</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	1,291	36,408			<b>37,699</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	3,198	5,620			<b>8,818</b>	<b>2</b>
Payroll		34,158			<b>34,158</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
OVERHEAD		9,295			<b>9,295</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>3,198</b>	<b>49,073</b>	<b>0</b>	<b>0</b>	<b>52,271</b>	
<b>Net income (or loss)</b>	<b>(1,907)</b>	<b>(12,665)</b>	<b>0</b>	<b>0</b>	<b>(14,572)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,833,144	6,508,875	0	0	<b>8,342,019</b>	<b>1</b>
Less: interdepartmental sales	14,992	33,063	0	0	<b>48,055</b>	<b>2</b>
Less: interdepartmental rents	0	8,148		0	<b>8,148</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	116	2,100			<b>2,216</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0 6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,818,036</b>	<b>6,465,564</b>	<b>0</b>	<b>0</b>	<b>8,283,600</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	795,940	43,493	<b>839,433</b>	<b>1</b>
Electric operating expenses	731,035	39,945	<b>770,980</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	34,662	1,894	<b>36,556</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	32,190	1,759	<b>33,949</b>	<b>8</b>
Electric utility plant accounts	196,740	10,750	<b>207,490</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	37,554	2,052	<b>39,606</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	100,183	(100,183)	<b>0</b>	<b>18</b>
All other accounts	5,312	290	<b>5,602</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,933,616</b>	<b>0</b>	<b>1,933,616</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	16	<b>1</b>
Electric	13.3	<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,905,671	19,376,373	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,182,479	8,352,372	2
<b>Net Utility Plant</b>	<b>14,723,192</b>	<b>11,024,001</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,723,192</b>	<b>11,024,001</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	164,950	2,610,999	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	856,297	480,941	15
Other Accounts Receivable (143)	12,859	7,240	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,546	2,959	18
Materials and Supplies (151-163)	398,112	416,091	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,438,864</b>	<b>3,518,330</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,198	4,662	24
Other Deferred Debits (182-186)	85,794	67,401	25
<b>Total Deferred Debits</b>	<b>89,992</b>	<b>72,063</b>	
<b>Total Assets and Other Debits</b>	<b>16,252,048</b>	<b>14,614,394</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	517,578	517,578	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	10,024,976	9,118,965	<b>28</b>
<b>Total Proprietary Capital</b>	<b>10,542,554</b>	<b>9,636,543</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	3,788,732	3,970,000	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,788,732</b>	<b>3,970,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	21,539	<b>32</b>
Accounts Payable (232)	516,954	791,368	<b>33</b>
Payables to Municipality (233)	669,640	0	<b>34</b>
Customer Deposits (235)	27,033	0	<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	17,784	30,906	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	10,267	8,208	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	85,829	37,852	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,327,507</b>	<b>889,873</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)		97,673	<b>43</b>
Other Deferred Credits (253)	593,255	20,304	<b>44</b>
<b>Total Deferred Credits</b>	<b>593,255</b>	<b>117,977</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>16,252,048</b>	<b>14,614,393</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,741,253	0	0	9,635,120	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,613,927	0	0	9,470,367	2
Utility Plant in Service - Contributed Plant (101.2)	2,223,281	0	0	707,252	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)	3,890,844			0	8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>12,728,052</b>	<b>0</b>	<b>0</b>	<b>10,177,619</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,940,874	0	0	4,570,886	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	486,744	0	0	183,975	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,427,618</b>	<b>0</b>	<b>0</b>	<b>4,754,861</b>	
<b>Net Utility Plant</b>	<b>9,300,434</b>	<b>0</b>	<b>0</b>	<b>5,422,758</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,205,608	4,521,962			<b>7,727,570</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	143,221	267,709			<b>410,930</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,226				<b>14,226</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION	17,153	50,952			<b>68,105</b>	<b>9</b>
Salvage	0	10,458			<b>10,458</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>174,600</b>	<b>329,119</b>	<b>0</b>	<b>0</b>	<b>503,719</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,109	85,432			<b>88,541</b>	<b>18</b>
Cost of removal	0	46,941			<b>46,941</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	436,225	147,822			<b>584,047</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>439,334</b>	<b>280,195</b>	<b>0</b>	<b>0</b>	<b>719,529</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,940,874</b>	<b>4,570,886</b>	<b>0</b>	<b>0</b>	<b>7,511,760</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	461,431	163,371			<b>624,802</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	25,220	20,604			<b>45,824</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION	93	0			<b>93</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>25,313</b>	<b>20,604</b>	<b>0</b>	<b>0</b>	<b>45,917</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	0			<b>0</b>	<b>18</b>
Cost of removal	0	0			<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>486,744</b>	<b>183,975</b>	<b>0</b>	<b>0</b>	<b>670,719</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			317,037		317,037	327,598	3
<b>Total Electric Utility</b>					<b>317,037</b>	<b>327,598</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	317,037	327,598	1
Water utility (154)	81,075	88,493	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>398,112</b>	<b>416,091</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
SAFE DRINKING WATER LOAN	464	428	4,198	1
<b>Total</b>			<b>4,198</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	517,578	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>517,578</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

Net amount of bonds outstanding December 31:       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN	04/30/2004	01/05/2023	2.63%	3,788,732	1
<b>Total for Account 224</b>				<b>3,788,732</b>	
<b>Notes Payable (231)</b>					
NONE	01/01/2004	12/31/2004	0.00%	0	2
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	179,703	2
Charged electric department expense	242,852	3
Charged sewer department expense	6,803	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>429,358</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	329,322	6
Social Security taxes	91,971	7
PSC Remainder Assessment	8,065	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>429,358</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN	27,223	70,954	83,760	14,417	3
OTHER INTEREST		3,309	3,309	0	4
<b>Subtotal</b>	<b>27,223</b>	<b>74,263</b>	<b>87,069</b>	<b>14,417</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	3,683	0	316	3,367	5
<b>Subtotal</b>	<b>3,683</b>	<b>0</b>	<b>316</b>	<b>3,367</b>	
<b>Total</b>	<b>30,906</b>	<b>74,263</b>	<b>87,385</b>	<b>17,784</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	0	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	0	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	149,013	9
Electric	707,284	10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	856,297	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	12,859	14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	12,859	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX FUND	6,546	16
<b>Total (Acct. 145):</b>	<b>6,546</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
R & R SYTEC MAPPING SYSTEM	85,794	19
<b>Total (Acct. 183):</b>	<b>85,794</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
LOAN	120,000	23
DUE TO GENERAL FUND WATER	374,163	24
DUE TO GENERAL FUND ELECTRIC	175,477	25
<b>Total (Acct. 233):</b>	<b>669,640</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	554,845	26
PUBLIC BENEFITS PROGRAM	30,795	27
COMMUNITY CONTRIBUTION	400	28
ENERGY ASST DUE CUSTOMER	7,215	29
<b>Total (Acct. 253):</b>	<b>593,255</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,363,814	9,278,532	0	0	<b>15,642,346</b>	<b>1</b>
Materials and Supplies	84,784	322,317	0	0	<b>407,101</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,073,241	4,546,424	0	0	<b>7,619,665</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	207,207	70,215	0	0	<b>277,422</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,168,150</b>	<b>4,984,210</b>	<b>0</b>	<b>0</b>	<b>8,152,360</b>	
Net Operating Income	292,062	549,611	0	0	<b>841,673</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.22%</b>	<b>11.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>10.32%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	436,225	147,822	0	0	<b>584,047</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	21,811	7,391			<b>29,202</b>	<b>4</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>414,414</b>	<b>140,431</b>	<b>0</b>	<b>0</b>	<b>554,845</b>	

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**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet End-of-Year Account Balances (Page F-19)****General footnotes**

DONE

**Extraordinary Property Losses (Acct 182):** amortization requires PSC authorization. Provide date of authorization.

DONE

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

DONE

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

ACCT 143 MERCHANDISING, JOBBING AND CONTRACT WORK \$12,859

ACCT 233 WATER CASH CREDIT BALANCE \$374,163

ELECTRIC CASH CREDIT BALANCE \$175,477

DEVELOPEMENT LOAN FOR FISHER HAMILTON PROJECT \$120,000

DONE

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,798,625	1,425,871	<b>1</b>
<b>Total Sales of Water</b>	<b>1,798,625</b>	<b>1,425,871</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,066	2,088	<b>2</b>
Miscellaneous Service Revenues (471)	60	360	<b>3</b>
Rents from Water Property (472)	20,940	9,734	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	10,453	16,298	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>34,519</b>	<b>28,480</b>	
<b>Total Operating Revenues</b>	<b>1,833,144</b>	<b>1,454,351</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	5,807	6,981	<b>7</b>
Pumping Expenses (620-633)	69,881	83,762	<b>8</b>
Water Treatment Expenses (640-652)	364,283	406,714	<b>9</b>
Transmission and Distribution Expenses (660-678)	288,460	264,496	<b>10</b>
Customer Accounts Expenses (901-905)	102,684	56,908	<b>11</b>
Sales Expenses (910)	0	0	<b>12</b>
Administrative and General Expenses (920-932)	387,043	388,884	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,218,158</b>	<b>1,207,745</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	143,221	132,714	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	179,703	177,644	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>322,924</b>	<b>310,358</b>	
<b>Total Operating Expenses</b>	<b>1,541,082</b>	<b>1,518,103</b>	
<b>NET OPERATING INCOME</b>	<b>292,062</b>	<b>(63,752)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,774	238,834	996,801	4
Commercial	387	96,048	259,788	5
Industrial	31	43,223	118,110	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,192</b>	<b>378,105</b>	<b>1,374,699</b>	
Private Fire Protection Service (462)	34		21,078	7
Public Fire Protection Service (463)	1		387,856	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	5	7,850	14,992	12
<b>Total Sales of Water</b>	<b>5,232</b>	<b>385,955</b>	<b>1,798,625</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	387,856	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>387,856</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,066	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,066</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	60	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>60</b>	
<b>Rents from Water Property (472):</b>		
TOWER SPACE RENTAL	20,940	8
<b>Total Rents from Water Property (472)</b>	<b>20,940</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,942	10
<b>Other (specify):</b>		
MISCELLANEOUS	851	11
WELL PERMITS	660	12
<b>Total Other Water Revenues (474)</b>	<b>10,453</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)		0	<b>2</b>
Purchased Water (602)	0	2,377	<b>3</b>
Miscellaneous Expenses (603)	2,804	463	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	3,003	4,141	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>5,807</b>	<b>6,981</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	11,185	16,814	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	23,147	36,382	<b>17</b>
Pumping Labor and Expenses (624)	22,147	18,922	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	8,027	7,534	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)		0	<b>22</b>
Maintenance of Structures and Improvements (631)	2,188	2,056	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	3,187	2,054	<b>25</b>
<b>Total Pumping Expenses</b>	<b>69,881</b>	<b>83,762</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	35,563	32,104	<b>26</b>
Chemicals (641)	22,375	22,485	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	179,780	265,366	<b>28</b>
Miscellaneous Expenses (643)	107,104	72,663	<b>29</b>
Rents (644)	6,649	926	<b>30</b>
Maintenance Supervision and Engineering (650)	595	3,580	<b>31</b>
Maintenance of Structures and Improvements (651)	2,684	3,945	<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,533	5,645	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>364,283</b>	<b>406,714</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	2,380	13,567	<b>34</b>
Storage Facilities Expenses (661)	9,662	10,165	<b>35</b>
Transmission and Distribution Lines Expenses (662)	62,716	28,103	<b>36</b>
Meter Expenses (663)	7,490	12,139	<b>37</b>
Customer Installations Expenses (664)	3,737	3,903	<b>38</b>
Miscellaneous Expenses (665)	69,054	53,200	<b>39</b>
Rents (666)	3,071	3,071	<b>40</b>
Maintenance Supervision and Engineering (670)	1,273	7,186	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	278	665	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	55,247	62,988	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	45,677	50,899	<b>46</b>
Maintenance of Meters (676)	3,296	1,982	<b>47</b>
Maintenance of Hydrants (677)	23,623	15,860	<b>48</b>
Maintenance of Miscellaneous Plant (678)	956	768	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>288,460</b>	<b>264,496</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	25,306	12,706	<b>51</b>
Customer Records and Collection Expenses (903)	77,262	44,202	<b>52</b>
Uncollectible Accounts (904)	116	0	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>102,684</b>	<b>56,908</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	61,785	78,644	<b>56</b>
Office Supplies and Expenses (921)	29,075	29,748	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	13,206	12,110	<b>59</b>
Property Insurance (924)	10,639	11,121	<b>60</b>
Injuries and Damages (925)	24,434	38,883	<b>61</b>
Employee Pensions and Benefits (926)	233,859	196,914	<b>62</b>
Regulatory Commission Expenses (928)	351	3,598	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	8,542	12,387	<b>65</b>
Rents (931)	4,150	4,150	<b>66</b>
Maintenance of General Plant (932)	1,002	1,329	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>387,043</b>	<b>388,884</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,218,158</b>	<b>1,207,745</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		145,426	145,426	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,803	6,006	2
<b>Net property tax equivalent</b>		<b>138,623</b>	<b>139,420</b>	
Social Security		39,467	34,205	3
PSC Remainder Assessment	GROSS REVENUE	1,613	4,019	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>179,703</b>	<b>177,644</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.223000				3
County tax rate	mills		6.260000				4
Local tax rate	mills		6.982000				5
School tax rate	mills		11.266000				6
Voc. school tax rate	mills		1.749000				7
Other tax rate - Local	mills		1.894000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.374000</b>				10
Less: state credit	mills		1.644000				11
<b>Net tax rate</b>	mills		<b>26.730000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.982000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.015000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.894000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.891000</b>				17
<b>Total Tax Rate</b>	mills		<b>28.374000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771516</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.730000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.622627</b>				21
Utility Plant, Jan. 1	\$	9,741,253	9,741,253				22
Materials & Supplies	\$	88,493	88,493				23
<b>Subtotal</b>	\$	<b>9,829,746</b>	<b>9,829,746</b>				24
Less: Plant Outside Limits	\$	243,265	243,265				25
<b>Taxable Assets</b>	\$	<b>9,586,481</b>	<b>9,586,481</b>				26
Assessment Ratio	dec.		0.897900				27
<b>Assessed Value</b>	\$	<b>8,607,701</b>	<b>8,607,701</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.622627</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>177,513</b>	<b>177,513</b>				30
Tax Equivalent per 1994 PSC Report	\$	144,134					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	145,426					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>145,426</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	160,767		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,767</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	282,453		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	54,911		20
<b>Total Pumping Plant</b>	<b>434,943</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	346,993		22
Water Treatment Equipment (332)	646,022		23
<b>Total Water Treatment Plant</b>	<b>993,015</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			160,767	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>160,767</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			97,579	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			282,453	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			54,911	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>434,943</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			346,993	22
Water Treatment Equipment (332)			646,022	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>993,015</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,697		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	270,584		26
Transmission and Distribution Mains (343)	2,408,751	364,145	27
Fire Mains (344)	0		28
Services (345)	391,990	72,065	29
Meters (346)	571,900	37,353	30
Hydrants (348)	270,764	21,985	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,924,686</b>	<b>495,548</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	19,430		35
Computer Equipment (391.1)	15,804	7,787	36
Transportation Equipment (392)	158,052		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	147,227		39
Laboratory Equipment (395)	52,425		40
Power Operated Equipment (396)	7,416		41
Communication Equipment (397)	199,936		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>600,290</b>	<b>7,787</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,113,701</b>	<b>503,335</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,113,701</b>	<b>503,335</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			10,697	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			270,584	26
Transmission and Distribution Mains (343)	1,700		2,771,196	27
Fire Mains (344)			0	28
Services (345)	1,121		462,934	29
Meters (346)			609,253	30
Hydrants (348)	288		292,461	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>3,109</b>	<b>0</b>	<b>4,417,125</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			19,430	35
Computer Equipment (391.1)			23,591	36
Transportation Equipment (392)			158,052	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			147,227	39
Laboratory Equipment (395)			52,425	40
Power Operated Equipment (396)			7,416	41
Communication Equipment (397)			199,936	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>608,077</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,109</b>	<b>0</b>	<b>6,613,927</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>3,109</b>	<b>0</b>	<b>6,613,927</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,734,210		27
Fire Mains (344)	0		28
Services (345)	285,179	5,388	29
Meters (346)	0	1,500	30
Hydrants (348)	197,004		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,216,393</b>	<b>6,888</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,216,393</b>	<b>6,888</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,216,393</b>	<b>6,888</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,734,210 27
Fire Mains (344)			0 28
Services (345)			290,567 29
Meters (346)			1,500 30
Hydrants (348)			197,004 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,223,281</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,223,281</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,223,281</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	140,130	1.67%	2,685	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>140,130</b>		<b>2,685</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	47,432	2.43%	2,371	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	136,638	4.42%	12,484	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	30,573	4.29%	2,356	15
<b>Total Pumping Plant</b>	<b>214,643</b>		<b>17,211</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	294,453	2.50%	8,675	16
Water Treatment Equipment (332)	450,255	3.24%	20,931	17
<b>Total Water Treatment Plant</b>	<b>744,708</b>		<b>29,606</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	237,145	1.86%	5,033	19
Transmission and Distribution Mains (343)	666,807	0.93%	24,087	20
Fire Mains (344)	0			21
Services (345)	261,926	2.09%	8,935	22
Meters (346)	311,584	5.00%	29,528	23
Hydrants (348)	130,130	1.59%	4,478	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					142,815	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	142,815	
321					49,803	8
322					0	9
323					0	10
324					0	11
325					149,122	12
326					0	13
327					0	14
328					32,929	15
	0	0	0	0	231,854	
331					303,128	16
332					471,186	17
	0	0	0	0	774,314	
341					0	18
342					242,178	19
343	1,700			(274,328)	414,866	20
344					0	21
345	1,121			(107,991)	161,749	22
346					341,112	23
348	288			(53,906)	80,414	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,607,592</b>		<b>72,061</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	19,430	5.88%	1,091	27
Computer Equipment (391.1)	15,805	25.00%	4,786	28
Transportation Equipment (392)	137,733	10.56%	16,690	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	112,554	5.88%	8,657	31
Laboratory Equipment (395)	35,161	5.88%	3,083	32
Power Operated Equipment (396)	834	7.50%	556	33
Communication Equipment (397)	177,018	9.09%	18,174	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>498,535</b>		<b>53,037</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,205,608</b>		<b>174,600</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,205,608</b>		<b>174,600</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>3,109</u>	<u>0</u>	<u>0</u>	<u>(436,225)</u>	<u>1,240,319</u>	
390					0	26
391					20,521	27
391.1					20,591	28
392					154,423	29
393					0	30
394					121,211	31
395					38,244	32
396					1,390	33
397					195,192	34
397.1					0	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>551,572</u>	
	<u>3,109</u>	<u>0</u>	<u>0</u>	<u>(436,225)</u>	<u>2,940,874</u>	
					0	38
	<u>3,109</u>	<u>0</u>	<u>0</u>	<u>(436,225)</u>	<u>2,940,874</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	290,442	0.93%	16,128
Fire Mains (344)	0		21
Services (345)	113,951	2.09%	6,015
Meters (346)	0	5.00%	38
Hydrants (348)	57,038	1.59%	3,132
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					306,570 20
344					0 21
345					119,966 22
346					38 23
348					60,170 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>461,431</b>		<b>25,313</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>461,431</b>		<b>25,313</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>461,431</b>		<b>25,313</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	486,744
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	486,744
					0 38
	0	0	0	0	486,744

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		28,598		28,598	1
February		28,860		28,860	2
March		31,168		31,168	3
April		29,717		29,717	4
May		31,134		31,134	5
June		35,400		35,400	6
July		47,892		47,892	7
August		44,833		44,833	8
September		42,676		42,676	9
October		41,206		41,206	10
November		39,836		39,836	11
December		35,466		35,466	12
<b>Total annual pumpage</b>	<b>0</b>	<b>436,786</b>	<b>0</b>	<b>436,786</b>	
Less: Water sold				385,955	13
Volume pumped but not sold				50,831	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				7,626	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				240	18
Total volume not sold but accounted for				7,866	19
Volume pumped but unaccounted for				42,965	20
Percent of water lost				10%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,482	24
Date of maximum: 7/28/2004					25
Cause of maximum:					26
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				729	27
Date of minimum: 1/29/2004					28
Total KWH used for pumping for the year				410,240	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
-------------------------	--	----------------------------------	--	---	--

NONE

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>				
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>	
LAKE MICHIGAN	1	6,126	33	24	1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	CW1	CW2	CW3	<b>1</b>
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1988	1992	1988	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	500	400	500	<b>8</b>
Pump Motor or Standby Engine Mfr	SIEMENS	US MOTORS	SIEMENS	<b>9</b>
Year Installed	1988	1992	1988	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	30	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	CW4	CW5	CW6	<b>14</b>
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	ALLIS CHALMERS	ALLIS CHALMERS	<b>18</b>
Year Installed	1992	1963	1963	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,225	1,950	1,950	<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMERS	ALLIS CHALMERS	<b>22</b>
Year Installed	1992	1963	1963	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	100	100	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	F1	F2	F3	<b>1</b>
Location	FILTER	FILTER	FILTER	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	T	T	T	<b>4</b>
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>5</b>
Year Installed	1954	1936	1936	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,950	1,100	1,100	<b>8</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	<b>9</b>
Year Installed	1954	1936	1936	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	10	10	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	F4	R7	R8	<b>14</b>
Location	FILTER	RESERVOIR	RESERVOIR	<b>15</b>
Purpose	P	S	S	<b>16</b>
Destination	T	D	D	<b>17</b>
Pump Manufacturer	ALLIS CHALMERS	US PUMP	US PUMP	<b>18</b>
Year Installed	1938	1963	1963	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,100	700	1,500	<b>21</b>
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U S MOTORS	WAUKESHA	<b>22</b>
Year Installed	1938	2002	1963	<b>23</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>24</b>
Horsepower	10	50	85	<b>25</b>



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	R9			<b>1</b>
Location	RESERVOIR			<b>2</b>
Purpose	P			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	GOULDS			<b>5</b>
Year Installed	1998			<b>6</b>
Type	VERTICAL TURBINE			<b>7</b>
Actual Capacity (gpm)	700			<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTORS			<b>9</b> <b>10</b>
Year Installed	1998			<b>11</b>
Type	ELECTRIC			<b>12</b>
Horsepower	50			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b> <b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	EASTSIDE	NORTHEND	SOUTHSIDE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>4</b>
				<b>5</b>
Year constructed	1936	1963	1939	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	128	0	128	<b>10</b>
Total capacity in gallons (actual)	500,000	2,000,000	500,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)		OTHER		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)		GRAVITY		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.0000		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?		Y		<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	475	0	0	0	475	1
M	D	4.000	32,567	0	1,225	0	31,342	2
M	D	6.000	210,301	143	95	0	210,349	3
M	D	8.000	43,307	2,335	36	0	45,606	4
M	D	10.000	21,141	726	46	0	21,821	5
M	D	12.000	51,056	3,105	56	0	54,105	6
M	T	12.000	11,108	0	0	0	11,108	7
M	D	14.000	4,486	0	0	0	4,486	8
Total Within Municipality			374,441	6,309	1,458	0	379,292	
Total Utility			374,441	6,309	1,458	0	379,292	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	2,940	0	0	0	2,940		1
M	0.750	1,562	0	32	0	1,530		2
M	1.000	935	24	0	0	959		3
L	1.000	57	0	0	0	57		4
M	1.250	1	0	0	0	1		5
L	1.250	3	0	0	0	3		6
M	1.500	55	1	0	0	56		7
M	2.000	56	1	0	0	57		8
L	2.000	11	0	7	0	4		9
M	3.000	1	0	0	0	1		10
M	4.000	57	0	0	0	57		11
M	6.000	19	3	2	0	20		12
M	8.000	21	0	0	0	21		13
M	10.000	2	1	0	0	3		14
<b>Total Utility</b>		<b>5,720</b>	<b>30</b>	<b>41</b>	<b>0</b>	<b>5,709</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,646	372	0	0	<b>6,018</b>	649	<b>1</b>
1.000	167	0	0	0	<b>167</b>	6	<b>2</b>
1.500	41	0	0	0	<b>41</b>	2	<b>3</b>
2.000	78	0	0	0	<b>78</b>	16	<b>4</b>
3.000	18	1	0	0	<b>19</b>	2	<b>5</b>
4.000	11	1	0	0	<b>12</b>	2	<b>6</b>
6.000	1	0	0	0	<b>1</b>	1	<b>7</b>
<b>Total:</b>	<b>5,962</b>	<b>374</b>	<b>0</b>	<b>0</b>	<b>6,336</b>	<b>678</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,651	243	2	0	0	1,122	<b>6,018</b>	<b>1</b>
1.000	16	82	3	0	3	63	<b>167</b>	<b>2</b>
1.500	0	24	4	0	0	13	<b>41</b>	<b>3</b>
2.000	0	47	11	0	5	15	<b>78</b>	<b>4</b>
3.000	0	7	8	0	0	4	<b>19</b>	<b>5</b>
4.000	0	4	4	0	1	3	<b>12</b>	<b>6</b>
6.000	0	1	0	0	0	0	<b>1</b>	<b>7</b>
<b>Total:</b>	<b>4,667</b>	<b>408</b>	<b>32</b>	<b>0</b>	<b>9</b>	<b>1,220</b>	<b>6,336</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	603	23	13		613	2
<b>Total Fire Hydrants</b>	<b>603</b>	<b>23</b>	<b>13</b>	<b>0</b>	<b>613</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	650
Number of distribution system valves end of year:	996
Number of distribution valves operated during year:	500

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

ACCT 623-\$13,235 LESS THAN LAST YEAR (36.38%) MORE ACCURATE BILLING  
 ALLOCATION ACCT 642-\$85,586 LESS THAN LAST YEAR (47.61%) NO GM ALLOCATION  
 FOR 9 MONTHS ACCT 643-\$34,441 MORE THAN LAST YEAR (47.40%) ADJUSTMENTS  
 AND ALLOCATION CHGS  
 ACCT 660-\$11,187 LESS THAN LAST YEAR (82.46%)                   "                   "  
 ACCT 662-\$34,613 MORE THAN LAST YEAR (123.16%)               "                   "  
 ACCT 665-\$15,854 MORE THAN LAST YEAR (29.80%)               "                   "  
 ACCT 902-\$12,600 MORE THAN LAST YEAR (99.17%)               "                   "  
 ACCT 903-\$33,060 MORE THAN LAST YEAR (74.79%)               "                   "  
 ACCT 920-\$16,859 LESS THAN LAST YEAR (21.48%)               "                   "  
 ACCT 925-\$14,449 LESS THAN LAST YEAR (37.16%)               "                   "  
 ACCT 926-\$36,944 MORE THAN LAST YEAR (18.76%) HEALTH INSURANCE PREM

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

OK 5.64 CENTS

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

DONE

### Property Tax Equivalent (Water) (Page W-07)

#### General footnotes

CITY OF TWO RIVERS ADOPTED RESOLUTION FREEING PAYMENT AT 2002 LEVEL ON  
 10/06/2003

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

INCLUDES CWIP OF \$1,411,159

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

DONE

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

DONE

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

DONE

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

\$436,225 ADJUSTMENTS ALL REGULATORY LIABILITY PRE-2003 DEPRECIATION ON  
 CONTRIBUTED UTILITY

If End of Year Balance is less than zero, please explain.

DONE ADD 391 AND 391.1 PLANT GREATER THAN RESERVE

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

DONE

## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

NONE

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### Water Mains (Page W-21)

#### General footnotes

MAINS FINANCED FROM OPERATIONS

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

MAIN S FINANCED FROM OPERATIONS

Explain all reported Adjustments.

DONE

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

DONE

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### Water Services (Page W-22)

#### General footnotes

WE HAVE NO RECORDS THAT SHOW UNUSED WATER SERVICES-NEW PROJECT FOR 2006

Explain all reported Adjustments.

NONE

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

FINANCED FROM OPERATIONS

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

NONE

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

NONE

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NO RECORD AVAILABILE AT THIS TIME

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### Meters (Page W-23)

#### General footnotes

STATION METERS WILL BE TESTED EVERY TWO YEARS STARTING IN 2005

Explain all reported adjustments.

DONE

If Tested During Year column total is zero, please explain.

DONE



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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.**

DONE

**If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.**

DONE

**Explain program for replacing or testing meters 1" or smaller.**

PER PSC RULES

**If 2-inch or greater meters are reported as residential, please explain.**

NONE

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

YES

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	6,449,273	5,656,057	<b>1</b>
<b>Total Sales of Electricity</b>	<b>6,449,273</b>	<b>5,656,057</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	8,879	8,337	<b>2</b>
Miscellaneous Service Revenues (451)	7,375	1,864	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	34,347	30,885	<b>5</b>
Interdepartmental Rents (455)	8,148	8,148	<b>6</b>
Other Electric Revenues (456)	853	(5,382)	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>59,602</b>	<b>43,852</b>	
<b>Total Operating Revenues</b>	<b>6,508,875</b>	<b>5,699,909</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	4,441,097	4,132,035	<b>8</b>
Transmission Expenses (560-573)	0	0	<b>9</b>
Distribution Expenses (580-598)	400,870	433,486	<b>10</b>
Customer Accounts Expenses (901-905)	165,240	141,733	<b>11</b>
Sales Expenses (911-916)	1,701	0	<b>12</b>
Administrative and General Expenses (920-932)	439,795	467,511	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>5,448,703</b>	<b>5,174,765</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	267,709	254,254	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	242,852	229,691	<b>16</b>
<b>Total Other Expenses</b>	<b>510,561</b>	<b>483,945</b>	
<b>Total Operating Expenses</b>	<b>5,959,264</b>	<b>5,658,710</b>	
<b>NET OPERATING INCOME</b>	<b>549,611</b>	<b>41,199</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	8,879	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>8,879</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	7,375	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>7,375</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	34,347	5
<b>Total Rent from Electric Property (454)</b>	<b>34,347</b>	
<b>Interdepartmental Rents (455):</b>		
MISCELLANEOUS	8,148	6
<b>Total Interdepartmental Rents (455)</b>	<b>8,148</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	853	7
<b>Total Other Electric Revenues (456)</b>	<b>853</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	0		<b>28</b>
Rents (550)	0		<b>29</b>
Maintenance Supervision and Engineering (551)	0		<b>30</b>
Maintenance of Structures (552)	0		<b>31</b>
Maintenance of Generating and Electric Plant (553)	0		<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0		<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	4,441,097	4,132,035	<b>34</b>
System Control and Load Dispatching (556)		0	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>4,441,097</b>	<b>4,132,035</b>	
<b>Total Power Production Expenses</b>	<b>4,441,097</b>	<b>4,132,035</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)	0		<b>37</b>
Load Dispatching (561)	0		<b>38</b>
Station Expenses (562)	0		<b>39</b>
Overhead Line Expenses (563)	0		<b>40</b>
Underground Line Expenses (564)	0		<b>41</b>
Miscellaneous Transmission Expenses (566)	0		<b>42</b>
Rents (567)	0		<b>43</b>
Maintenance Supervision and Engineering (568)	0		<b>44</b>
Maintenance of Structures (569)	0		<b>45</b>
Maintenance of Station Equipment (570)	0		<b>46</b>
Maintenance of Overhead Lines (571)	0		<b>47</b>
Maintenance of Underground Lines (572)	0		<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)	0		<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	9,518	10,359	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	0	0	<b>51</b>
Station Expenses (582)	22,423	59,801	<b>52</b>
Overhead Line Expenses (583)	40,852	57,511	<b>53</b>
Underground Line Expenses (584)	43,581	27,977	<b>54</b>
Street Lighting and Signal System Expenses (585)	2,297	5	<b>55</b>
Meter Expenses (586)	48,064	41,572	<b>56</b>
Customer Installations Expenses (587)	9,945	6,452	<b>57</b>
Miscellaneous Distribution Expenses (588)	122,888	107,466	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)	6,156	11,142	<b>60</b>
Maintenance of Structures (591)	0	0	<b>61</b>
Maintenance of Station Equipment (592)	467	11,287	<b>62</b>
Maintenance of Overhead Lines (593)	67,050	76,201	<b>63</b>
Maintenance of Underground Lines (594)	5,818	7,319	<b>64</b>
Maintenance of Line Transformers (595)	3,025	2,006	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	16,963	13,053	<b>66</b>
Maintenance of Meters (597)	0	147	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	1,823	1,188	<b>68</b>
<b>Total Distribution Expenses</b>	<b>400,870</b>	<b>433,486</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>69</b>
Meter Reading Expenses (902)	36,041	37,407	<b>70</b>
Customer Records and Collection Expenses (903)	127,099	104,049	<b>71</b>
Uncollectible Accounts (904)	2,100	277	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>165,240</b>	<b>141,733</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	0	<b>74</b>
Demonstrating and Selling Expenses (912)	0	0	<b>75</b>
Advertising Expenses (913)	1,701	0	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)	0	0	<b>77</b>
<b>Total Sales Expenses</b>	<b>1,701</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	65,565	85,812	<b>78</b>
Office Supplies and Expenses (921)	42,165	41,844	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	0	5,456	<b>80</b>
Outside Services Employed (923)	8,882	10,493	<b>81</b>
Property Insurance (924)	567	593	<b>82</b>
Injuries and Damages (925)	30,912	24,362	<b>83</b>
Employee Pensions and Benefits (926)	225,003	236,131	<b>84</b>
Regulatory Commission Expenses (928)	7,050	5,528	<b>85</b>
Duplicate Charges -- Credit (929)	0	0	<b>86</b>
Miscellaneous General Expenses (930)	53,861	57,404	<b>87</b>
Rents (931)	0	0	<b>88</b>
Maintenance of General Plant (932)	5,790	10,800	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>439,795</b>	<b>467,511</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>5,448,703</b>	<b>5,174,765</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		183,481	174,559	<b>1</b>
Social Security		52,504	50,448	<b>2</b>
Wisconsin Gross Receipts Tax		415	330	<b>3</b>
PSC Remainder Assessment		6,452	4,354	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>242,852</b>	<b>229,691</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.223000				3
County tax rate	mills		6.260000				4
Local tax rate	mills		6.982000				5
School tax rate	mills		11.266000				6
Voc. school tax rate	mills		1.749000				7
Other tax rate - Local	mills		1.894000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.374000</b>				10
Less: state credit	mills		1.644000				11
<b>Net tax rate</b>	mills		<b>26.730000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.982000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.015000</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>1.894000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.891000</b>				17
<b>Total Tax Rate</b>	mills		<b>28.374000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.771516</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.730000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.622627</b>				21
Utility Plant, Jan. 1	\$	<b>9,635,120</b>	9,635,120				22
Materials & Supplies	\$	<b>327,598</b>	327,598				23
<b>Subtotal</b>	\$	<b>9,962,718</b>	<b>9,962,718</b>				24
Less: Plant Outside Limits	\$	<b>54,079</b>	54,079				25
<b>Taxable Assets</b>	\$	<b>9,908,639</b>	<b>9,908,639</b>				26
Assessment Ratio	dec.		0.897910				27
<b>Assessed Value</b>	\$	<b>8,897,066</b>	<b>8,897,066</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.622627</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>183,481</b>	<b>183,481</b>				30
Tax Equivalent per 1994 PSC Report	\$	153,107					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>183,481</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	13,935		34
Structures and Improvements (361)	0		35
Station Equipment (362)	629,513	19,697	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,126,086	57,956	38
Overhead Conductors and Devices (365)	1,234,948	30,188	39
Underground Conduit (366)	642,592	89,097	40
Underground Conductors and Devices (367)	601,263	54,814	41
Line Transformers (368)	1,711,756	131,390	42
Services (369)	581,055	30,237	43
Meters (370)	479,465	23,247	44
Installations on Customers' Premises (371)	34,064	4,553	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	585,566	16,939	47
<b>Total Distribution Plant</b>	<b>7,640,243</b>	<b>458,118</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,331		48
Structures and Improvements (390)	327,466		49
Office Furniture and Equipment (391)	107,484		50
Computer Equipment (391.1)	84,725	9,192	51
Transportation Equipment (392)	636,235		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	184,895	1,269	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			13,935	34
Structures and Improvements (361)			0	35
Station Equipment (362)	0		649,210	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	5,771		1,178,271	38
Overhead Conductors and Devices (365)	25,449		1,239,687	39
Underground Conduit (366)	396		731,293	40
Underground Conductors and Devices (367)	435		655,642	41
Line Transformers (368)	44,889		1,798,257	42
Services (369)	3,539		607,753	43
Meters (370)	3,358		499,354	44
Installations on Customers' Premises (371)	268		38,349	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,327		601,178	47
<b>Total Distribution Plant</b>	<b>85,432</b>	<b>0</b>	<b>8,012,929</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			11,331	48
Structures and Improvements (390)			327,466	49
Office Furniture and Equipment (391)			107,484	50
Computer Equipment (391.1)			93,917	51
Transportation Equipment (392)			636,235	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			186,164	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	34,888		55
Power Operated Equipment (396)	22,391		56
Communication Equipment (397)	37,040	522	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,446,455</b>	<b>10,983</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,086,698</b>	<b>469,101</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>9,086,698</b>	 <b>469,101</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			34,888 55
Power Operated Equipment (396)			22,391 56
Communication Equipment (397)			37,562 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,457,438</b>
<b>Total utility plant in service directly assignable</b>	<b>85,432</b>	<b>0</b>	<b>9,470,367</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>85,432</b>	<b>0</b>	<b>9,470,367</b>

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	156,918	39,707	38
Overhead Conductors and Devices (365)	173,240	23,824	39
Underground Conduit (366)	0	47,649	40
Underground Conductors and Devices (367)	75,291	31,766	41
Line Transformers (368)	0		42
Services (369)	78,372	15,884	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	64,601		47
<b>Total Distribution Plant</b>	<b>548,422</b>	<b>158,830</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			196,625 38
Overhead Conductors and Devices (365)			197,064 39
Underground Conduit (366)			47,649 40
Underground Conductors and Devices (367)			107,057 41
Line Transformers (368)			0 42
Services (369)			94,256 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			64,601 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>707,252</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>548,422</b>	<b>158,830</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>548,422</b>	 <b>158,830</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>707,252</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>707,252</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	430,511	2.63%	16,815	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	535,371	3.14%	36,178	30
Overhead Conductors and Devices (365)	437,351	2.94%	36,378	31
Underground Conduit (366)	269,290	2.50%	17,173	32
Underground Conductors and Devices (367)	239,112	3.33%	20,928	33
Line Transformers (368)	749,495	3.17%	55,251	34
Services (369)	362,154	3.67%	21,814	35
Meters (370)	303,228	3.33%	16,297	36
Installations on Customers' Premises (371)	7,214	5.00%	1,810	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	191,802	4.35%	25,812	39
<b>Total Distribution Plant</b>	<b>3,525,528</b>		<b>248,456</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	178,800	2.33%	7,630	40
Office Furniture and Equipment (391)	119,189	11.88%	0	41
Computer Equipment (391.1)	84,725	11.88%	0	42
Transportation Equipment (392)	462,035	7.73%	49,181	43
Stores Equipment (393)	0	5.00%	0	44
Tools, Shop and Garage Equipment (394)	87,832	4.55%	8,442	45
Laboratory Equipment (395)	25,589	4.17%	1,455	46
Power Operated Equipment (396)	2,519	7.50%	1,680	47
Communication Equipment (397)	35,745	6.67%	1,817	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>996,434</b>		<b>70,205</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,521,962</b>		<b>318,661</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					0	27
362	0	1,268			446,058	28
363		0			0	29
364	5,771	14,696	1,355	(45,680)	506,757	30
365	25,449	17,822	3,875	(37,519)	396,814	31
366	396	1,126	2,894		287,835	32
367	435	3,768	583	(19,251)	237,169	33
368	44,889	747	400		759,510	34
369	3,539	5,448	0	(30,773)	344,208	35
370	3,358				316,167	36
371	268	247			8,509	37
372					0	38
373	1,327	1,819	1,351	(14,599)	201,220	39
	<b>85,432</b>	<b>46,941</b>	<b>10,458</b>	<b>(147,822)</b>	<b>3,504,247</b>	
390					186,430	40
391					119,189	41
391.1					84,725	42
392					511,216	43
393					0	44
394					96,274	45
395					27,044	46
396					4,199	47
397					37,562	48
398					0	49
399					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,066,639</b>	
	<b>85,432</b>	<b>46,941</b>	<b>10,458</b>	<b>(147,822)</b>	<b>4,570,886</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>4,521,962</b>		<b>318,661</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	85,432	46,941	10,458	(147,822)	4,570,886

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	49,614	3.14%	5,551	30
Overhead Conductors and Devices (365)	41,607	2.94%	5,443	31
Underground Conduit (366)	0	2.50%	596	32
Underground Conductors and Devices (367)	21,366	3.33%	3,036	33
Line Transformers (368)	0			34
Services (369)	33,199	3.67%	3,168	35
Meters (370)	0	5.00%		36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	17,585	4.35%	2,810	39
<b>Total Distribution Plant</b>	<b>163,371</b>		<b>20,604</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>163,371</b>		<b>20,604</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
359					0 26
	0	0	0	0	0
361					0 27
362					0 28
363					0 29
364					55,165 30
365					47,050 31
366					596 32
367					24,402 33
368					0 34
369					36,367 35
370					0 36
371					0 37
372					0 38
373					20,395 39
	0	0	0	0	183,975
390					0 40
391					0 41
391.1					0 42
392					0 43
393					0 44
394					0 45
395					0 46
396					0 47
397					0 48
398					0 49
399					0 50
	0	0	0	0	0
	0	0	0	0	183,975

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>163,371</b>		<b>20,604</b>



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	0	0	0	0	183,975

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)		11			11 1
7.2/12.5 kV (12kV)					0 2
14.4/24.9 kV (25kV)					0 3
Other:					
7.6/13.2(13KV)		70			70 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
7.6/13.2(13KV)		3			3 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	21	8
<b>Total</b>	<b>21</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>21</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	16,178	Tuesday	01/06/2004	18:00	8,876
February	02	15,362	Thursday	02/05/2004	11:00	8,007
March	03	15,080	Wednesday	02/11/2004	11:00	8,342
April	04	14,525	Wednesday	04/21/2004	11:00	7,595
May	05	14,657	Thursday	05/20/2004	14:00	7,603
June	06	16,582	Wednesday	06/30/2004	14:00	7,870
July	07	19,646	Thursday	07/22/2004	12:00	8,870
August	08	18,417	Monday	08/02/2004	14:00	8,761
September	09	17,640	Tuesday	09/14/2004	14:00	8,658
October	10	15,644	Tuesday	10/19/2004	11:00	8,419
November	11	16,068	Monday	11/29/2004	11:00	8,384
December	12	18,114	Monday	12/20/2004	18:00	9,448
<b>Total</b>		<b>197,913</b>				<b>100,833</b>

**System Name** COLUMBUS ST SUBSTATION

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC. SYSTEM

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		100,833	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>100,833</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		100,295	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>100,295</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		538	27
<b>Total Energy Losses</b>		<b>538</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>0.5336%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>100,833</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
PRIVATE AREA LIGHTING	MS-1	98	184	1
RESIDENTIAL	RG-1	5,576	37,129	2
<b>Total Sales for Residential Sales</b>		<b>5,674</b>	<b>37,313</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	567	17,564	3
LARGE POWER (100KW)	CP-1	16	5,961	4
LARGE POWER (200KW)	CP-2	18	22,091	5
LARGE POWER (1000KW)	CP-3	2	15,924	6
INTERDEPARTMENTAL	MP-1	9	612	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>612</b>	<b>62,152</b>	
<b>Public Street &amp; Highway Lighting</b>				
ORNAMENTAL LIGHTING	MS-1	1	147	8
STREET LIGHTING	MS-1	1	634	9
ORNAMENTAL LIGHTING	MS-2	1	49	10
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>3</b>	<b>830</b>	
<b>Sales for Resale</b>				
NONE				11
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>6,289</b>	<b>100,295</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		14,381	325	14,706	1
		2,666,561	79,636	2,746,197	2
<b>0</b>	<b>0</b>	<b>2,680,942</b>	<b>79,961</b>	<b>2,760,903</b>	
		1,146,269	39,654	1,185,923	3
17,837	22,495	351,467	16,700	368,167	4
75,444	83,559	1,153,501	63,587	1,217,088	5
35,278	36,831	667,139	50,905	718,044	6
		31,890	1,173	33,063	7
<b>128,559</b>	<b>142,885</b>	<b>3,350,266</b>	<b>172,019</b>	<b>3,522,285</b>	
		24,972	412	25,384	8
		115,753	1,099	116,852	9
		23,712	137	23,849	10
<b>0</b>	<b>0</b>	<b>164,437</b>	<b>1,648</b>	<b>166,085</b>	
				0	11
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>128,559</b>	<b>142,885</b>	<b>6,195,645</b>	<b>253,628</b>	<b>6,449,273</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		COLUMBUS STREET				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		69000				4
Point of Metering		69000				5
Total of 12 Monthly Maximum Demands -- kW		197,913				6
Average load factor		69.7920%				7
Total Cost of Purchased Power		4,441,097				8
Average cost per kWh		0.0440				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	4,269	4,606			12
	February	3,945	4,062			13
	March	4,354	3,987			14
	April	3,908	3,688			15
	May	3,596	4,007			16
	June	4,148	3,722			17
	July	4,445	4,426			18
	August	4,529	4,232			19
	September	4,410	4,248			20
	October	4,157	4,262			21
	November	4,235	4,149			22
	December	4,853	4,595			23
	Total kWh (000)	50,849	49,984			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52



**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS**

<b>Particulars</b> <b>(a)</b>	<b>Plant</b> <b>(b)</b>	<b>Plant</b> <b>(c)</b>	<b>Plant</b> <b>(d)</b>	<b>Plant</b> <b>(e)</b>
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
NONE	X	1	1	1			
Total							<u><u>0</u></u>
							1

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
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**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	COLUMBUS LAKESHORE WEST RIVER					1
Voltage--High Side	69,000	13,200	13,200			2
Voltage--Low Side	13,200	4,160	4,160			3
Num. Main Transformers in Operation	2	1	1			4
Total Capacity of Transformers in kVA	20,000	6,750	6,750			5
Number of Spare Transformers on Hand	0	0	0			6
15-Minute Maximum Demand in kW	19,646					7
Dt and Hr of Such Maximum Demand	07/22/2004					8
	12:00					9
Kwh Output	100,833					10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	6,626	1,197	64,414	1
Acquired during year	130	16	2,895	2
<b>Total</b>	<b>6,756</b>	<b>1,213</b>	<b>67,309</b>	<b>3</b>
Retired during year	161	39	3,074	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>6,595</b>	<b>1,174</b>	<b>64,235</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	6,289	975	48,556	8
In utility's use	9	9		9
				10
Locked meters on customers' premises				11
In stock	297	190	15,679	12
<b>Total end of year</b>	<b>6,595</b>	<b>1,174</b>	<b>64,235</b>	<b>13</b>



**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Metal Halide/Halogen	175	3	2,453	<b>1</b>
Sodium Vapor	100	383	179,631	<b>2</b>
Sodium Vapor	150	352	248,809	<b>3</b>
Sodium Vapor	200	160	150,608	<b>4</b>
Sodium Vapor	250	39	48,778	<b>5</b>
Sodium Vapor	400	1	1,968	<b>6</b>
<b>Total</b>		<b>938</b>	<b>632,247</b>	
<b>Ornamental</b>				
Sodium Vapor	100	12	76,838	<b>7</b>
Sodium Vapor	200	52	48,949	<b>8</b>
Sodium Vapor	250	33	41,274	<b>9</b>
Sodium Vapor	400	39	76,828	<b>10</b>
<b>Total</b>		<b>136</b>	<b>243,889</b>	
<b>Other</b>				
Other	200	25	23,536	<b>11</b>
<b>Total</b>		<b>25</b>	<b>23,536</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

ACCT 582 -37,378 2004 9MOS NO GM PR ALLOCATION  
ACCT 583 -16,659 2003 HAD CAPITOL CHG OF 24,168 CORRECTED IN 2004 CREDIT 434  
ACCT 584 15,604 2004 HIGHER LOADED RATES FOR OVERHEAD ALLOCATION  
ACCT 588 15,422 2004 HIGHER LOADED RATES FOR OH AND ADDITIONAL MAPPING WORK  
ACCT 903 23,050 2004 ADDED CUSTOMER ACCOUNTS SUPERVISOR  
ACCT 920 -20,247 LESS PR 2004 NO GM POSTION  
ACCT 926 -11,128 LES PENSION EXPENSE IN 2004 BASED ON PR REDUCTION

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### Property Tax Equivalent (Electric) (Page E-05)

#### General footnotes

NONE

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

DONE

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

DONE

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

NO

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

NO

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

ACCOUNT 368 TRANSFORMERS- INCLUDES 33644 OF TRANSFORMERS FOR NEEDED FOR ADDITION OF FISHER HAMILTON PLANT

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Additions, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

DONE

If Additions for any Accounts exceed \$100,000, please explain.

SEE GENERAL FOOTNOTE

If Retirements for any Accounts exceed \$100,000, please explain.

NONE

If Adjustments for any account are nonzero, please explain.

NONE

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

**If Station Equipment (Account 362) End-of-Year Balance has a value greater than zero and the Substation Equipment schedule is left blank, please explain.**

NONE

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

#### General footnotes

\$147,822 TOTAL ADJUSTMENTS FOR REGULATORY LIABILITY - PRE 2003 DEPRECIATION ON CONTRIBUTED UTILITY.

ACCT391 \$107,484 AND 391.1 \$93,917 GREATER THAN RESERVE OF \$119,189

**If End of Year Balance is less than zero, please explain.**

DONE

**If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.**

SEE ITEM 1

**If Adjustments for any account are nonzero, please explain.**

DONE

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